General Assembly

Distr.: General
16 February 2005

Fifty-ninth session
Agenda item 106

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/59/588)*]

59/264. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Reaffirming its resolutions 50/222 of 11 April 1996, 51/218 E of 17 June 1997, 52/212 B of 31 March 1998, 53/204 of 18 December 1998, 53/221, section VIII, of 7 April 1999, 54/13 B of 23 December 1999, 55/220 A of 23 December 2000, 55/220 B and C of 12 April and 14 June 2001 and 57/278 A of 20 December 2002,

Having considered, for the period ended 31 December 2003, the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors on the United Nations,[1] the International Trade Centre UNCTAD/WTO,[2] the United Nations University,[3] the United Nations Development Programme,[4] the United Nations Children's Fund,[5] the United Nations Relief and Works Agency for Palestine Refugees in the Near East,[6] the United Nations Institute for Training and Research,[7] the voluntary funds administered by the United Nations High Commissioner for Refugees,[8] the Fund of the United Nations Environment Programme,[9] the United Nations Population Fund,[10] the United Nations Human Settlements Programme,[11] the Fund of the United Nations International Drug Control Programme,[12] the United Nations Office for Project Services,[13] the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other

[1] *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5* (A/59/5), vol. I.
[2] Ibid., vol. III.
[3] Ibid., vol. IV.
[4] Ibid., *Supplement No. 5A* (A/59/5/Add.1).
[5] Ibid., *Supplement No. 5B* (A/59/5/Add.2).
[6] Ibid., *Supplement No. 5C* (A/59/5/Add.3).
[7] Ibid., *Supplement No. 5D* (A/59/5/Add.4).
[8] Ibid., *Supplement No. 5E* (A/59/5/Add.5).
[9] Ibid., *Supplement No. 5F* (A/59/5/Add.6).
[10] Ibid., *Supplement No. 5G* (A/59/5/Add.7).
[11] Ibid., *Supplement No. 5H* (A/59/5/Add.8).
[12] Ibid., *Supplement No. 5I* (A/59/5/Add.9).
[13] Ibid., *Supplement No. 5J* (A/59/5/Add.10).

Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994,[14] and the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991,[15] the concise summary of principal findings, conclusions and recommendations contained in the reports prepared by the Board of Auditors,[16] the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors by the United Nations and its funds and programmes[17] and the report of the Advisory Committee on Administrative and Budgetary Questions,[18]

1. *Accepts* the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors for the above-mentioned organizations, with the exception of the financial statements of the United Nations Office for Project Services;[13]

2. *Notes with concern* that the Board of Auditors was unable to express an opinion on the financial statements of the United Nations Office for Project Services, and acknowledges the comprehensive steps taken by the Office to address the issues raised by the Board;

3. *Notes* the view of the Board of Auditors that it would be premature to conduct an audit in 2005 of the financial statements of the United Nations Office for Project Services for 2004 owing to the time needed to address the critical issues raised in the Board's report, and decides to revert to the issue, at its sixtieth session, in the context of the report of the Board of Auditors on the implementation of its recommendations relating to the biennium 2002–2003;

4. *Approves* the recommendations and conclusions contained in the reports of the Board of Auditors and endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[18] with the proviso that, should the need arise, the recommendations and conclusions of the Board of Auditors and the comments thereon by the Advisory Committee, including those on the International Criminal Tribunal for Rwanda,[14] the International Tribunal for the Former Yugoslavia,[15] the capital master plan[19] and the United Nations Joint Staff Pension Fund,[20] will be considered under the respective agenda items;

5. *Commends* the Board of Auditors for the superior quality of its reports, in particular with respect to its comments on the management of resources and improving the presentation of financial statements;

6. *Notes with concern* the late issuance of the reports of the Board of Auditors despite the timely submission of these reports to the Secretariat, and requests the Secretary-General to ensure sufficient priority in completing their

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[14] Ibid., *Supplement No. 5K* (A/59/5/Add.11).

[15] Ibid., *Supplement No. 5L* (A/59/5/Add.12).

[16] See A/59/162.

[17] A/59/318 and Add.1.

[18] A/59/400.

[19] A/59/161.

[20] *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 9* (A/59/9), annex XII.

editing and translation in order that they may be submitted to the General Assembly in accordance with the six-week rule;

7. *Takes note* of the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors by the United Nations and its funds and programmes,[17] and invites the Board of Auditors, in consultation with the Secretary-General and the executive heads of the funds and programmes, to categorize the recommendations according to their priority for implementation;

8. *Requests* the Secretary-General and the executive heads of the funds and programmes of the United Nations to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors, including the office holders to be held accountable;

9. *Reiterates its request* to the Secretary-General and the executive heads of the funds and programmes of the United Nations to examine governance principles and to report thereon to the General Assembly at its sixty-first session, through the respective governing bodies of the funds and programmes of the United Nations;

10. *Requests* the Secretary-General and the executive heads of the funds and programmes of the United Nations also to consider strengthening the internal control framework, harmonizing the administrative mechanisms that would systematically act upon the findings and recommendations of oversight bodies and improving financial reporting, as well as the proper forums for the consideration of the reports of the Board of Auditors by the respective executive boards and the General Assembly, and to report thereon to the General Assembly at its sixty-first session;

11. *Notes* that the Secretariat has been collecting information on the experiences of audit committees within the United Nations system and other international organizations, and requests the Secretary-General to report on and provide an assessment of its findings to the General Assembly at its sixtieth session.

76th plenary meeting
23 December 2004

United Nations A/RES/59/265

General Assembly

Distr.: General
9 February 2005

Fifty-ninth session
Agenda item 112

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/59/644)*]

59/265. Pattern of conferences

The General Assembly,

Recalling its relevant resolutions, including resolutions 40/243 of 18 December 1985, 41/213 of 19 December 1986, 43/222 A to E of 21 December 1988, 51/211 A to E of 18 December 1996, 52/214 of 22 December 1997, 53/208 A to E of 18 December 1998, 54/248 of 23 December 1999, 55/222 of 23 December 2000, 56/242 of 24 December 2001, 56/254 D of 27 March 2002, 56/262 of 15 February 2002, 56/287 of 27 June 2002, 57/283 A of 20 December 2002, 57/283 B of 15 April 2003 and 58/250 of 23 December 2003,

Reaffirming its resolution 42/207 C of 11 December 1987, in which it requested the Secretary-General to ensure the equal treatment of the official languages of the United Nations,

Having considered the report of the Committee on Conferences,[1] the relevant reports of the Secretary-General,[2] the report of the Joint Inspection Unit,[3] the comments of the Secretary-General thereon,[4] and the report of the Office of Internal Oversight Services,[5]

Having also considered the reports of the Advisory Committee on Administrative and Budgetary Questions,[6]

Reaffirming the provisions relevant to conference services of its resolutions on multilingualism,

[1] *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 32* (A/59/32).
[2] A/59/159 and Add.1 and A/59/172.
[3] See A/58/435.
[4] See A/58/435/Add.1.
[5] See A/59/133 and Corr.1.
[6] A/58/620 and A/59/418.

I

Calendar of conferences and meetings

1. *Approves* the draft revised calendar of conferences and meetings of the United Nations for 2005, as submitted by the Committee on Conferences,[7] taking into account the observations of the Committee, and subject to the provisions of the present resolution;

2. *Authorizes* the Committee on Conferences to make any adjustments to the calendar of conferences and meetings for 2005 that may become necessary as a result of actions and decisions taken by the General Assembly at its fifty-ninth session;

3. *Notes with satisfaction* that the Secretariat has taken into account the arrangements referred to in General Assembly resolutions 53/208 A, 54/248, 55/222, 56/242, 57/283 B and 58/250 concerning Orthodox Good Friday and the official holidays of Eid al-Fitr and Eid al-Adha, and requests all intergovernmental bodies to observe those decisions when planning their meetings;

4. *Notes* the outcome of the consultations between the Governing Council of the United Nations Human Settlements Programme and the Commission on Sustainable Development to avoid the overlap between the sessions of the Council and the Commission, and decides to reflect the results of those consultations in the revised calendar of conferences and meetings for 2005;

5. *Decides* that, in future, there should be an intervening period of at least two weeks after the closing of the sessions of relevant intergovernmental bodies and the beginning of the session of the Commission on Sustainable Development, in accordance with the multi-year programme of work of the Commission, and encourages such intergovernmental bodies and the Commission to closely coordinate meeting dates and programmes of work so as to avoid overlap between sessions;

II

A. Utilization of conference-servicing resources and facilities

1. *Notes* that the overall utilization factor at the four main duty stations in 2003 increased to 77 per cent, and encourages the bureaux and secretariats to meet the benchmark;

2. *Requests* the Committee on Conferences to continue to consult with those bodies that have consistently utilized less than the applicable benchmark figure of their allocated resources of the past three sessions with a view to making appropriate recommendations in order to achieve the optimum utilization of conference-servicing resources, and urges the secretariats and bureaux of bodies that underutilize their conference servicing resources, with the assistance of the Department for General Assembly and Conference Management of the Secretariat, to consider changes to their programme of work, as appropriate, based on previous patterns for recurring agenda items, with a view to making improvements in their utilization factors;

[7] *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 32* (A/59/32), annex II.

3. *Requests* the Secretary-General to conduct systematic follow-up regarding the utilization of conference services by those bodies that consistently underutilize their conference-servicing resources over a longer period of time in order to identify the underlying causes for their being unable to reach the benchmark;

4. *Also requests* the Secretary-General to report in future statistics on reassignments of services to meetings both related and unrelated to the cancelling body;

5. *Welcomes* the efforts that are being made to improve the utilization of the conference facilities at the United Nations Office at Nairobi, as set out in the report of the Secretary-General;[8]

6. *Reiterates its request* to the Secretary-General to continue to intensify the marketing efforts being made by the United Nations Office at Nairobi to attract more meetings to its facilities;

7. *Requests* the Secretary-General to ensure that conference management services at the United Nations Office at Nairobi are in line with other duty stations, taking into account the operational requirements of the Office, and to submit a report thereon to the General Assembly at its sixtieth session for its consideration;

8. *Recalls* its several resolutions, including resolution 57/283 B, section II.A, paragraph 9, and reaffirms that all meetings of Nairobi-based United Nations bodies shall take place in Nairobi, except as otherwise authorized by the General Assembly or the Committee on Conferences acting on its behalf, and requests the Secretary-General to report on the subject to the Assembly at its sixtieth session through the Committee on Conferences;

9. *Strongly discourages* any invitation to host meetings that would violate the headquarters rule, in particular for the United Nations Office at Nairobi and other United Nations centres with a low utilization level;

10. *Expresses deep concern* over the remaining vacancies in the interpretation and translation services, in particular at the United Nations Office at Nairobi, notes the efforts of the Secretary-General to fill the vacancies, and requests the Secretary-General to continue to report thereon to the General Assembly through the Committee on Conferences;

11. *Notes* the improvements in the utilization of the conference centre at the Economic Commission for Africa in response to section II.A, paragraph 1, of its resolution 58/250, and requests the Secretary-General to continue to explore all possible options to increase further the utilization of the conference centre;

12. *Welcomes* the efforts so far undertaken to increase utilization and to make more efficient use of the conference facilities at the Economic Commission for Africa, and urges the Secretary-General to sustain the marketing campaign efforts and to report on the outcome to the General Assembly at its sixtieth session;

13. *Requests* the Secretary-General to ensure that the conference centre at the Economic Commission for Africa establishes and develops linkages with other centres and bodies, introduces and utilizes an integrated conference management system and considers the implementation of other modern technology systems, as

[8] A/58/530.

appropriate, for a more efficient delivery of services, and to report thereon to the General Assembly at its sixtieth session;

14. *Emphasizes* that all duty stations shall be given adequate resources for the effective and efficient discharge of their respective mandates, and in this respect welcomes the efforts of the Secretary-General to provide the available conference-servicing management tools and best practices to all duty stations;

15. *Recognizes* the importance of meetings of regional and other major groupings of Member States for the smooth functioning of the sessions of intergovernmental bodies, and requests the Secretary-General to ensure that, as far as possible, all requests for conference services for meetings of regional and other major groupings of Member States are met;

16. *Notes with concern* that the percentage of meetings held by regional and other major groupings of Members States that were provided with interpretation services during the reporting period from May 2003 to April 2004 decreased to 90 per cent from 92 per cent during the period from May 2002 to April 2003 for the four main duty stations;

17. *Notes* that, in absolute terms, the number of meetings provided with interpretation services was 10 per cent higher in the period 2003–2004 than in the period 2002–2003;

18. *Recalls* that meetings held by regional and other major groupings of Member States are provided with interpretation services on an ad hoc basis, in accordance with established practice;

19. *Requests* the Secretary-General to review the current established practice concerning the provision of interpretation services for meetings of regional and other major groupings of Member States at Headquarters and other duty stations, with a view to improving the provision of interpretation services to those meetings;

B. Reform of the Department for General Assembly and Conference Management

1. *Reaffirms* that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters;

2. *Notes* the steps taken by the Secretary-General in the implementation of the reform measures put forward in his report on the reform of the Department for General Assembly and Conference Management of the Secretariat[9] in accordance with section II.B of its resolutions 57/283 B and 58/250, and encourages the continued implementation of the measures described in paragraph 65 of his report, subject to the provisions of the present resolution;

3. *Appreciates* the efforts of the Secretary-General in providing timely and detailed information during the consideration of the item entitled "Revitalization of the work of the General Assembly";

4. *Affirms* that the consideration of and decisions on the revitalization of the General Assembly remain its prerogative;

[9] A/59/172.

5. *Stresses* that the participation of the Department in the revitalization of the General Assembly should focus on the timely provision of the documentation needed in order to facilitate the intergovernmental negotiation process;

6. *Stresses also* that future reports on the reform of the Department should concentrate only on its effort to this end;

7. *Stresses further* that the reform of the Department is aimed at improving the quality of documents and their timely production and delivery as well as the quality of conference services provided to Member States, with a view to meeting their needs as efficiently and cost-effectively as possible and in accordance with the relevant resolutions of the General Assembly;

8. *Reiterates its request* contained in section II.B, paragraph 3, of its resolution 58/250;

9. *Notes* the ongoing efforts towards the establishment of the integrated global management system, and decides to consider at its sixtieth session the current outcomes in the light of the report of the Office of Internal Oversight Services on this issue;[5]

10. *Also notes* the establishment by the Secretary-General of a Secretariat task force to conduct a comprehensive study of workload standards and performance measurement and the preliminary findings of the task force, and requests the Secretary-General to pursue the study of workload standards and performance measurement, in both qualitative and quantitative terms, with a view to submitting to the General Assembly a proposal for a comprehensive methodology for performance measurement and management from a full-system perspective, while also paying attention to the specificities of all the official languages and ensuring compliance with resolution 58/250;

11. *Reiterates its request* that the Secretary-General develop further effective measures to strengthen the responsibility and accountability system within the Secretariat, including the establishment of an interdepartmental mechanism to monitor the process in order to ensure the timely submission of documents for processing, and that he report comprehensively thereon to the General Assembly at its sixtieth session through the Committee on Conferences;

12. *Requests* the Secretary-General to pursue the delivery of summary records, a useful and vital tool for Member States, in particular in maintaining the institutional memory of the Organization, in a more efficient and cost-effective manner in full consultation with all the relevant intergovernmental bodies;

13. *Also requests* the Secretary-General to examine the option of setting a time frame for the publication of summary records, to study the related practical and financial implications and to present a pilot project to the General Assembly at its sixtieth session;

14. *Further requests* the Secretary-General to elaborate on all options, including those set out in paragraphs 59 to 63 of his report,[9] in accordance with legislative mandates, and to report on their practical and financial implications to the General Assembly at its sixtieth session through the Committee on Conferences;

15. *Requests* the Secretary-General to develop further the functions of the Electronic Meetings Planning and Resource Allocation System (e-Meets) as the central tool for managing meetings to cover the entire spectrum of meeting-related activities and to continue its consultations with other duty stations in order to

expand its application across duty stations, or to integrate the system into other systems used in such offices;

16. *Also requests* the Secretary-General to continue his efforts to implement further the electronic documentation management concept (e-Docs), including the actual electronic transmission of documents through the documentation chain;

17. *Further requests* the Secretary-General to enhance the use of printing on demand for parliamentary documentation as a means of improving services provided to Member States, in full compliance with current legislative mandates, on the basis of experience gained and lessons learned, taking fully into account the special needs of developing countries and the views expressed by Member States, to consider the use of printing on demand for publications, and to report thereon to the General Assembly at its sixtieth session through the Committee on Conferences;

III

Documentation and publication-related matters

1. *Emphasizes* the paramount importance of the equality of the six official languages of the United Nations;

2. *Notes with concern* the delay in the issuance of verbatim and summary records, and in this regard requests the Secretary-General to take appropriate measures to ameliorate the situation, with a view to issuing them in a timely manner;

3. *Notes with deep concern* that the six-week rule for the issuance of documents is not fully complied with owing to, inter alia, the continued late submission of documents by author departments, and requests the Secretary-General to take further urgent measures to ensure strict compliance with the six-week rule for the timely issuance of documentation in view of the impact of their late issuance on the functioning of intergovernmental and expert bodies, which was acutely felt during the main part of the fifty-ninth session;

4. *Notes* that the rate of compliance with the page limits remains only partial[10] and that reports not originating in the Secretariat comprise the bulk of the documents issued, and requests the Secretary-General to encourage compliance with drafting guidelines as set out in paragraph 15 of its resolution 53/208 B, to the extent possible, for such documents and to report on the matter to the General Assembly through the Committee on Conferences;

5. *Recalls* section III, paragraphs 25 to 28, of its resolution 57/283 B and section III, paragraph 10, of its resolution 58/250, and urges the Secretary-General to continue the consultations referred to in this context with a view to considering the possible broadening of the electronic distribution of documentation while maintaining the distribution of printed copies, as required, and to report on the matter to the General Assembly through the Committee on Conferences;

6. *Notes with concern* the violations of the rule that parliamentary documents must be distributed simultaneously in all official languages;

7. *Requests* the Secretary-General to ensure that the rules concerning the simultaneous distribution of documents in all official languages are followed with

[10] See A/59/159, paras. 36-46.

respect to both the distribution of printed copies and the posting of parliamentary documentation on the Official Document System of the United Nations and the United Nations web site, in keeping with section III, paragraph 5, of resolution 55/222;

8. *Notes with concern* the non-compliance with rule 59 of the rules of procedure of the General Assembly, and requests the Secretary-General to ensure the communication of resolutions adopted by the Assembly to Member States within fifteen days after the closure of the session;

9. *Decides* that the issuance of documents on planning, budgetary and administrative matters requiring urgent consideration by the General Assembly shall be accorded priority;

IV

Translation and interpretation-related matters

1. *Requests* the Secretary-General to ensure the highest quality of interpretation and translation services in all official languages;

2. *Notes with appreciation* the continued practice of holding informational meetings with Member States to consult with them on the improvement of the language services and the intention to establish additional channels for communication on the terminology used and the quality of services rendered, and requests the Secretary-General to organize informational meetings twice a year and in a more appropriate setting, with interpretation provided on an as-available basis;

3. *Requests* the Secretary-General, when recruiting temporary assistance in language services, to ensure that all the language services are given equal treatment and are provided with equally favourable working conditions and resources with a view to achieving maximum quality of their services, with full respect for the specificities of the six official languages, taking into account their respective workloads;

4. *Reiterates its request* that the Secretary-General continue the efforts to explore the use of new technologies, such as computer-assisted translation, remote and off-site translation and speech recognition, in the six official languages so as to enhance further the quality and productivity of the conference services, and to keep the General Assembly informed of the introduction of any other new technology;

5. *Expresses deep concern* for the high level of self-revision, and requests the Secretary-General to submit a comprehensive report on the matter to the General Assembly at its sixtieth session through the Committee on Conferences;

6. *Reiterates its request* to the Secretary-General, in updating the workload standards, to address the question of the appropriate level of self-revision that is consistent with quality in all official languages and to report thereon to the General Assembly at its sixtieth session;

7. *Requests* the Secretary-General to make sure that terminology used in translation and interpretation services reflects the latest linguistic norms and terminology of the official languages in order to ensure the highest quality;

8. *Expresses deep concern* at the high vacancy rates in interpretation and translation services at the United Nations Office at Nairobi and especially the chronic difficulty in staffing the Arabic Interpretation Unit;

9. *Notes with concern* the sharp disparities in interpretation and translation vacancy rates between the United Nations Office at Nairobi and the other duty stations;

10. *Requests* the Secretary-General to pay greater attention to succession planning in order to fill emerging vacancies in language services in a timely manner through outreach to eligible applicants;

11. *Also requests* the Secretary-General to continue conducting competitive examinations in all official languages in order to fill emerging vacancies in language services in a timely manner;

V

Information technology

1. *Notes* the progress achieved thus far across duty stations in integrating information technology into management and documentation-processing systems and the global approach to sharing standards, good practices and technological achievements among the conference services at all duty stations;

2. *Welcomes* efforts undertaken by the Secretary-General at the United Nations Office at Nairobi to include the Office in sharing of standards, good practices and technological achievements with the other United Nations Offices, consistent with its operational requirements;

3. *Requests* the Secretary-General to intensify the efforts to strengthen the information technology capacity at the United Nations Office at Nairobi, to redeploy existing resources, as appropriate, to meet emerging priorities and to revert to this issue, as appropriate, in the context of the regular budget for the period 2006–2007;

4. *Also requests* the Secretary-General to ensure the compatibility of technologies used in all duty stations and to ensure that they are user-friendly for all official languages;

VI

1. *Notes* the comments in paragraphs 56 to 60 of the report of the Secretary-General,[11] and paragraphs 12 to 14 of the report of the Committee on Conferences;[1]

2. *Decides* to revert to the issue of biennialization of the agenda item entitled "Pattern of conferences" in the context of improving the working methods of the Fifth Committee.

76th plenary meeting
23 December 2004

[11] A/59/159.